S
352.13
E4M
1987-88

MONTANA TAXPAYERS DIGEST*

1987-88

*INCLUDING LICENSE, PERMIT, AND RELATED FEES

MONTANA STATE LIBRARY
3 0864 1002 2490 9

FOREWORD

The Montana Taxpayers Digest was prepared in October 1987 by the Department of Revenue, Research Bureau, in cooperation with other departments of state government. It is written to provide citizens a brief summary of Montana's state and local taxes, tax incentives, licenses, permits, and fees. This brochure incorporates changes resulting from the the 1987 Montana Legislature.

The Digest is organized into five separate sections:

- Taxes Paid by Individuals.
- Taxes Paid by Businesses.
- Business Tax Incentives.
- Professional Licenses and Fees.
- Additional Taxes, Fees and Permits
- State Agencies.

Readers are urged to contact appropriate agencies if they have questions that have not been addressed.

Additional copies of the Montana Taxpayers Digest may be obtained by writing to the:

Montana Department of Revenue
Research Bureau
Mitchell Building
Helena, Montana 59620
Phone (406)444-2981

Table of Contents

Taxes Paid by Individuals 1

Taxes Paid by Businesses 4

Business Tax Incentives 10

Professional Licenses, Permits, and Fees 13

- Business 13
- Agriculture 23
- Natural Resources 26
- Local Government 28

Additional Taxes, Fees and Permits 29

State Agency Addresses and Telephone Numbers 31

SECTION 1 - TAXES PAID BY INDIVIDUALS

AIRCRAFT REGISTRATION - A fee in lieu of tax, based on age and class of aircraft with 90% of fee returned to respective county where aircraft is based.

Collected by: Department of Commerce, Aeronautics Division.

BOAT LICENSES AND REGISTRATION - License and registration required of all motor boats. Certificate of number and decal fee - $1.00. Property tax assessed for current year is payable at time of registration.

Collected by: County Treasurer.

CAMPER DECAL - Annual decal fee - $1.00 plus a fee in lieu of property tax. Toppers weighing less than 300 lbs. are exempt.

Collected by: County Treasurer.

CAMPING - Special permits required for certain areas in the state. Seasonal passes are available to Montana residents.

Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.

CHAUFFER'S LICENSE - $12 fee paid every four years. Requires passing score on driving examination administered by the Motor Vehicles Division.

Application obtained from and fees paid to: County Treasurer.

DANGEROUS DRUG TAX - Each person possessing or storing dangerous drugs is liable for a tax and an additional administration fee of 5% of the amount of the tax. The tax on possession and storage of dangerous drugs is the greater of 10% of market value or an amount based on the type and quantity of the drug (e.g., $100 per ounce of marijuana, $250 per ounce of hashish).

Collected by: Department of Revenue, Income Tax Division.

DRIVER'S LICENSE - Driver's license fee - $12. Commercial vehicle operator endorsement (paid in addition to driver's license fee): interstate - $12, intrastate - $6. Motorcycle endorsement (paid in addition to driver's license fee) - $2. License and endorsement fees paid every 4 years. Examinations are required. Duplicate license - $5.

Applications obtained from and fees paid to: County Treasurer or Driver Examiner.

HUNTING, FISHING AND RELATED LICENSES AND PERMITS - Required of all residents and non-residents prior to the taking of any game fish, bird, or animal within the boundaries of this state. Special licenses required for the trapping or raising of fur bearing animals, and maintaining private shooting preserves. Resident and non-resident outfitters and guides require licensing.

Obtained from: Outfitter and guide licenses - Department of Commerce, Business Regulation Division.

- Other licenses and permits - Department of Fish, Wildlife, and Parks and authorized merchants.

INCOME TAX - Each individual is liable for income tax on his Montana taxable income. This quantity is derived from gross income by making certain adjustments and

taking a variety of allowable deductions and exemptions. The tax due is then calculated by using the following rate schedule.

Taxable Income		Tax Liability
$ 0	1,300	2% of net taxable income
1,300	2,500	26+ 3% excess over $ 1,300
2,500	5,000	62+ 4% excess over 2,500
5,000	7,500	162+ 5% excess over 5,000
7,500	10,000	287+ 6% excess over 7,500
10,000	12,500	437+ 7% excess over 10,000
12,500	17,600	612+ 8% excess over 12,500
17,600	25,100	1,020+ 9% excess over 17,600
25,100	43,900	1,695+ 10% excess over 25,100
over 43,900		3,575+ 11% excess over 43,900

For tax years 1987 and 1988, individuals are required to pay an additional surtax of 10% of their tax liabilities.

This state allows a $1,100 exemption for each dependent. This tax applies generally to the net income of Montana residents and to that of non-residents derived from sources within this state.

Each year the personal exemption, standard deduction, and rate schedule are indexed to account for inflation. Shown above are the rate schedules and exemption for taxable year 1987. They will be revised each year.

Tax forms obtained from and taxes collected by: Department of Revenue, Income Tax Division, P.O. Box 5805, Helena, MT 59604.

INHERITANCE/SUCCESSION TAX - Is paid by the recipient (individual or corporation) of any decedent's property or interest within this state. This tax also applies to non-residents provided the transferred property is in Montana. Primary rates of taxation of inheritances range from 2% to 8% of the clear market value of such inheritance under $25,000 depending on the relationship of the beneficiary to the decedent. Certain exemptions, depending on the relationship of the recipient to the deceased, are allowed. Tax rates are higher on any amount transferred in excess of $25,000. Surviving spouses and children have 100% exemption as of 1-1-79 and 1-1-81 respectively. In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to the Federal Estate Tax, and is equal in amount to the maximum tax credit allowable for State Death Taxes against the Federal Estate Tax, less any inheritance tax paid.

Tax forms obtained from and taxes collected by: Department of Revenue, Income Tax Division.

MOTOR VEHICLE LICENSES AND REGISTRATION - All privately owned vehicles must be licensed and registered at a fee of:

2,850 lbs. and under	$8.00
over 2,850 lbs.	$13.00
Junk vehicle disposal (renew)	$.50
Title transfer	$4.00
Weed control	$.50

Automobiles and light trucks are subject to a property tax which amounts to 2% of the average trade-in or wholesale value of the vehicle (to a minimum value of $500 or $200 for a motorcycle) on January 1 of the year of assessment. The governing body of a county may impose an additional tax at the rate of .5% of the average trade-in or wholesale of the vehicle.

Montana has a specific sales tax on new motor vehicles. The rate of the tax is 1.5% of the factory list price of the vehicle. A vehicle subject to the new car sales tax is exempt from the 2% property tax described above.

Collected by: County Treasurer.

PILOT REGISTRATION - Required annually, registration and license - $2.00.

Collected by: Department of Commerce, Aeronautics Division.

PROPERTY TAX - Residential land and improvements are subject to property (ad valorem) taxation. Tax liability for residential property is determined in the following way:

Market Value x 3.86% = Taxable Value

Taxable Value x Mill Levy = Property Tax Liability

The mill levy is an aggregate of state and local mill levies imposed annually for the purpose of funding city and county governments, schools, and the university system. Residential property taxes are assessed locally by county assessors. The Department of Revenue, Property Assessment Division is responsible for insuring that all property in the state is taxed fairly.

Collected by: County Treasurer.

RECREATIONAL VEHICLES - Motor homes, travel trailers, campers and snowmobiles are subject to a fee in lieu of property tax in addition to annual registration fees.

Collected by: County Treasurer.

SALES TAX - Montana has no general sales or use tax. There is a specific sales tax on new motor vehicles which is in lieu of the first year's personal property tax.

Collected by: County Treasurer.

SNOWMOBILE LICENSES AND REGISTRATION - Snowmobiles must be registered and licensed by the state. A decal fee of $2.00 plus registration certificate fee of $0.50 together with a fee in lieu of property tax is paid annually at time of registration. Transfer of title is $3.00.

Collected by: County Treasurer.

SECTION 2 - TAXES PAID BY BUSINESSES

ACCOMMODATIONS TAX - Users of hotel, motel, or campground facilities are taxed at a rate equal to 4% of the charge for staying at the facility.

Collected by: The owner or operator of the facility and remitted to the Department of Revenue, Income Tax Division.

AVIATION FUEL TAX - One cent for each gallon of aviation fuel is paid by the fuel distributor.

Collected by: Department of Revenue, Motor Fuels Division.

BEER TAX - In addition to an annual license fee, a tax of $4.30 per barrel of thirty-one gallons is imposed on each barrel of beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in the state or imported from outside.

Collected by: Department of Revenue, Liquor Division.

BOILER AND STEAM GENERATORS - Notification and inspection required. No fee assessed.

Administered by: Department of Labor & Industry, Workers' Compensation Division.

CEMENT AND GYPSUM PRODUCERS LICENSE TAX - Twenty-two cents per ton is imposed on and paid by producers or manufacturers of cement or cement products. The license tax is five cents per ton of gypsum or related gypsum products.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

CIGARETTE TAX - Sixteen cents per package of twenty cigarettes (paid in advance by wholesalers and included in the retail price).

Collected by: Department of Revenue, Income Tax Division.

COAL SEVERANCE TAX - Imposed on all coal mined in the state. Twelve thousand five hundred tons of each calendar quarter's production is exempt from tax except if more than 50,000 tons of coal are produced in a calendar year. In such cases, there is a severance tax imposed upon all coal production in excess of 20,000 tons. Tax rates depend on the heat content (BTU's per pound) of the coal and the method of extraction. In 1987, legislation was passed which reduces the rates of the coal severance tax over the next 4 years. If a production quota of 32.2 million tons of coal is met during fiscal year 1988, the rates of the coal severance tax will be further reduced. Tax rates for fiscal years 1988 and 1989 are listed below:

Strip Mined Coal:

Under 7,000 BTU's - The larger of: 12 cents per ton or 20% of contract sales price (12 cents or 17% in FY89 if production quota met).

7,001-8,000 BTU's - 22 cents per ton or 30% of contract sales price (22 cents or 25% in FY89 if production quota met).

8,001-9,000 BTU's - 34 cents per ton or 30% of contract sales price (34 cents or 25% in FY89 if production quota met).

Over 9,000 BTU's - 40 cents per ton or 30% of contract sales price (40

cents or 25% in FY89 if production quota met).

Undergroung Mined Coal:

Under 7,000 BTU's - 5 cents per ton or 3% of contract sales price.

7,001-8,000 BTU's - 8 cents per ton or 4% of contract sales price.

8,001-9,000 BTU's - 10 cents per ton or 4% of contract sales price.

Over 9,000 BTU's - 12 cents per ton or 4% of contract sales price.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

CONSUMER COUNSEL TAX - All companies providing services which are regulated by the Public Service Commission are subject to a Consumer Counsel Tax on gross operating revenue; tax paid quarterly.

Collected by: Department of Revenue, Income Tax Division.

CONTRACTOR'S GROSS RECEIPTS TAX - 1% of the gross receipts from public contracts during any year (contracts in excess of $5,000).

Collected by: Department of Revenue, Income Tax Division.

CORPORATION LICENSE TAX - Foreign and domestic corporations are subject to a corporation license tax at 6 3/4% of all net income for the taxable period, or $50, whichever is greater. Corporations choosing to apportion income under a "water's edge combination" method are taxed at 7%. The license tax is measured by the net income derived from or attributable to Montana sources. Sales corporations may elect to pay 1/2 of 1% of gross sales in Montana. For tax year 1988, all corporations are required to pay an additional surtax of 4% of their respective tax liabilities.

Exemptions: Insurance companies (which pay premium tax); non-profit corporations; and qualifying research and development firms (for the first 5 years of taxable activity in the state).

Applications available and tax collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

DIESEL FUEL TAX - 20 cents per gallon of diesel fuel and other volatile liquids of less than 46 A.P.I. (American Petroleum Institute). Does not include liquid petroleum gas. Refundable if fuel is used for off-highway purposes or private construction projects.

Collected by: Department of Revenue, Motor Fuels Division.

ELECTRICAL ENERGY PRODUCER'S TAX - A quarterly tax imposed on any business engaged in the generation of electrical energy. Tax is $.0002 per kilowatt hour of electrical energy generated, manufactured or produced.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

FREIGHT LINE COMPANY TAX - Freight line operations in this state are subject to a tax of 5 1/2% of total gross earnings derived from business in the state.

Collected by: Department of Revenue, Income Tax Division.

GASOLINE DISTRIBUTOR'S LICENSE TAX - 20 cents per gallon is collected from all distributors of

gasoline or gasohol used in the state. This does not include aviation fuels or diesel fuels which are taxed separately.

Application available from and tax collected by: Department of Revenue, Motor Fuels Tax Division.

INSURANCE PREMIUMS TAX - Insurance companies operating in this state are subject to a premiums tax computed at the rate of 2 3/4% of net taxable premiums, excluding annulty considerations, derived from Montana sources. Fire and casualty companies are subject to additional Firemen's Pension Tax of 1 1/2% of net fire premiums and a Fire Marshall Tax of 3/4 of 1% of net fire premiums. The state group health self insurance plan under Title 2 and all private health disability insurers and health service corporations are charged $0.35 for each Montana resident insured under any individual or group policy in effect as of February 1st of each year.

Collected by: State Auditor's Office, Insurance Division.

LIQUIFIED PETROLEUM GAS TAX - When used on public roads, vehicles powered by liquid petroleum gas (propane) are subject to a tax based on their weight.

Vehicle Weight	Tax Per Year (Eff. 1/1/88)
10.000 lbs.and less	$ 108
10.000 lbs-18,000 lbs	144
18,000 lbs-48,000 lbs	361
48,000 lbs-and over	1,806

Temporary permits also are available for vehicles powered by petroleum gas ($20).

Collected by: Department of Highways, Gross Vehicle Weight Division.

LIQUOR EXCISE TAX - 16% of the retail selling price on liquor sold in this state by any company which manufactured, distilled, rectified, bottled, or processed more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax. 13.8% of the retail selling price on liquor sold in this state by any company which manufactured distilled, rectified, bottled, or processed less than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax.

Collected by: Department of Revenue, Liquor Division.

LIQUOR LICENSE TAX - 10% of the retail selling price on liquor sold in this state by an company which manufactured distilled, rectified, bottled or processed more than 200,000 proof gallons of liquor nationwide in the calendar year preceding Imposition of the tax. 8.6% of the retail selling price on liquor sold in this state by any company which manufactured, distilled, rectified, bottled or processed less than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax.

Collected by: Department of Revenue, Liquor Division.

METAL MINES LICENSE TAX - Mining operations in which metals or gems are extracted are subject to a severance tax based on the gross value of the product.

Product Value	Tax
First $250,000	0%
$250,000-500,000	0..5% over 250.000
$500,000-1,000,000	1% over 500,00
$1,000,000and over	1.5% over 1,000,000

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

MICACEOUS MINERAL MINES LICENSE TAX - The operation of any mine extracting micaceous minerals is subject to a severance tax of five cents per ton of concentrates mined.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

NET AND GROSS PROCEEDS TAX - For property tax purposes, mineral bearing property is assessed on the value of the mineral produced in the preceding calendar year. Oil, natural gas, micaceous minerals and gems are valued on their net proceeds, with deductions allowed for a number of production expenses. Coal and metal mines are valued on their gross proceeds, with no deductions allowed for production costs.

A mine's property tax liability is calculated by multiplying its net or gross proceeds by the statutory tax rate to determine taxable value. The taxable value is then multiplied by the local mill levy.

Exceptions: Oil and gas produced from a well that has not produced for 5 years is exempt from net proceeds taxation for 12 months. After the 12 months exemption, oil and gas are subject to a production tax in lieu of the net proceeds tax. The rates of the new production tax are 7% for oil and 12% for natural gas.

Collected by: County Treasurer.

OIL OR NATURAL GAS SEVERANCE TAX - Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value per lease. Increased oil production resulting from a tertiary recovery project is subject to a 2.5% tax rate. Production from a stripper well producing more than 5 barrels per day is taxed at 3% of gross value. Natural gas produced within this state is subject to a severance tax of 2.65% of gross value. Natural gas production from a stripper well producing more than 30 mcf per day is taxed at 1.59%.

Exemptions: All new production from an oil or gas well, during the 24 month period following notification to the Department of Revenue, is exempt from taxation. Stripper production, defined above, is exempt.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

PARI-MUTUEL RACING TAX - Horse race meets are subject to a tax of 1% of the gross receipts of each day's pari-mutuel betting. Race meet license fee is $100.

Licenses obtained from and tax collected by: Board of Horse Racing, Department of Commerce.

PASSENGER TRAMWAY ASSESSMENT - All passenger tramways operated in the State of Montana are subject to an assessment of 1/4 of 1% on the gross receipts for each fiscal year. Minimum - $100.

Collected by: Department of Revenue, Income Tax Division.

PAYROLL TAX - A three tenths of one percent tax on all wages subject to workers' compensation. Paid in addition to workers' compensation insurance premium quarterly. Effective until 6/30/91.

Administered by: Department of Labor & Industry, Division of Workers' Compensation.

PROPERTY TAX - Both real and personal property are subject to property (ad valorem) taxation. Tax liability for business property is determined in the following way:

Market Value x Classification Rate = Taxable Value

Taxable Value x Mill Levy = Property Tax Liability

The classification rate varies depending on the type of property being taxed. For example: rates applied to the market value of property are 3% for pollution control equipment and 11% for manufacturing machinery.

The mill levy is an aggregate of state and local mill levies imposed annually for the purpose of funding city and county government, schools, and the university system. Most real and personal property is assessed locally. Real property that is single and continuous and in more than one county (such as railways, telephone lines, powerlines, and pipelines) is centrally assessed by the Department of Revenue, Property Assessment Division.

Collected by: County Treasurer.

PUBLIC SERVICE COMMISSION TAX - All companies providing services which are regulated by the Public Service Commission (except those engaged in transportation) are subject to a tax on gross operating revenue. The rate of the tax is set to meet the budget requirements of the Department of Public Service Regulation.

Collected by: Department of Revenue, Income Tax Division.

RESOURCE INDEMNITY TRUST TAX - All businesses engaged in mining or extracting mineral resources within this state are subject to an annual tax of $25 together with 1/2 of 1% of the gross value of the product in excess of $5,000. This tax is in addition to all other license or severance taxes listed above, if applicable.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

RURAL ELECTRIC AND TELEPHONE CO-OP TAX - Electric and telephone co-operatives are subject to a license tax of $10.00 for each 100 people served by their operations within this state; they are exempt from all other excise or income taxes.

Collected by: Department of Revenue, Income Tax Division.

SLEEPING CAR COMPANIES TAX - Applies to dining, buffet, chair, parlor, or sleeping cars operating on railroad lines but not owned by railroad companies. License tax is equal to 1.5% of the value of property used in the business.

Collected by: Department of Revenue, Income Tax Division.

STATEWIDE EMERGENCY TELEPHONE SYSTEM FEE - Each subscriber pays a monthly fee of $0.25 per access line.

Collected by: Telephone companies and remitted to the Department of Revenue, Income Tax Division.

STORE LICENSE TAX - Applies to one or more retail stores or mercantile establishments. The tax per store ranges from $11.00 to $206.00 for stores having gross receipts in excess of $350,000 per year and from $11.00 to $44.50 for stores with annual gross receipts of less than $350,000. The tax per store is also based on the number of stores in the chain in Montana.

Wholesale Store: Each store $43.50

License application obtained from and taxes collected by: Department of Revenue, Income Tax Division.

TELEPHONE LICENSE TAX - Gross income in excess of $250 per quarter which is derived from any telephone business conducted within this state is subject to a license fee of 1.725%. The tax is paid quarterly.

Collected by: Department of Revenue, Income Tax Division.

TOBACCO PRODUCTS TAX - All tobacco products, excluding cigarettes, are subject to a tax of 12 1/2% of the wholesale price of the products. The tax is collected from the wholesaler monthly.

Collected by: Department of Revenue, Income Tax Division.

UNEMPLOYMENT INSURANCE - All employers should contact the Unemployment Insurance Bureau of the Department of Labor and Industry.

Collected by: Department of Labor & Industry, Unemployment Insurance Division.

WINE TAX - A monthly tax is imposed on table wine imported by distributors. The rate of the tax is $0.27 per liter except for distributor sales to agency liquor stores which are taxed at $0.28 per liter.

Collected by: Department of Revenue, Liquor Division.

WITHHOLDING TAX - With several statutory exceptions, every resident and non-resident employer doing business in this state is required to withhold Montana income tax from wages paid to an employee for services rendered within this state and services rendered outside this state by Montana residents.

Information available from and tax collected by: Department of Revenue, Income Tax Division, P.O. Box 5835, Helena, MT 59604.

WORKERS' COMPENSATION - With a few statutory exceptions, all employers must provide workers' compensation coverage for their employees. In Montana this coverage can be obtained by three methods. Compensation Plan I allows a financially capable employer to self-insure subject to the approval of the Division of Workers' Compensation. Compensation Plan II allows employers to purchase the required coverage from an authorized private insurance carrier. Compensation III allows employers to purchase the required coverage from the State Compensation Insurance Fund administered by the Division of Workers' Compensation. The employers pay premiums to the private carriers or State Fund for this insurance coverage.

The Division assesses the self-insurers, private carriers and the State Fund amounts sufficient to fund its direct costs and an equitable portion of its indirect cost, with a minimum assessment of $200. The assessment charged the self-insurers and private carriers is based on the in-state gross annual payroll and gross annual premium, respectively.

The insurers in all three plans are subject to a one percent assessment on compensation paid, distributed to the Rehabilitation Fund, and a $1,000 assessment on each death claim, distributed to the Uninsured Employers' Fund. In addition, the Division may assess up to five percent of the compensation paid, which is distributed to the Subsequent Injury Fund.

Information is available from: Department of Labor & Industry, Division of Workers' Compensation.

INDIVIDUAL INCOME TAX AND CORPORATION LICENSE TAX NET OPERATING LOSS CARRY BACK AND CARRY FORWARD PROVISIONS - For individual income tax purposes, operating losses can be carried back 3 years and forward 15 years. For corporation license tax purposes, operating losses can be carried back 3 years and forward 7 years.

Administered by: Department of Revenue, Natural Resource and Corporation Tax and Income Tax Divisions.

CORPORATION LICENSE TAX WATER'S EDGE UNITARY COMBINATION OPTION - For corporation license tax purposes, a corporation subject to apportionment may choose between worldwide combined reporting and the water's edge combination method of reporting. The net income of corporations making a water's edge election is taxed at 7% For all other corporations the license tax rate Is 6.75%.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

CORPORATION LICENSE TAX NEW OR EXPANDING INDUSTRY CREDIT - A new or expanding manufacturing corporation that makes a product new to Montana, may receive a corporation license tax credit of 1% of wages paid to new employees.

Administer by: Department of Revenue, Natural Resource and Corporation Tax Division.

REDUCED PROPERTY ASSESSMENTS FOR NEW OR EXPANDING INDUSTRIES - If approved by the local governing body, property used by certain new or expanding industries is eligible for reduced assessments (up to 50% of their taxable value for the first 5 years) during the first 9 years after construction or expansion.

Administered by: Department of Revenue, Property Assessment Division.

REDUCED PROPERTY ASSESSMENTS FOR AGRICULTURAL AND TIMBER PROCESSING PLANTS - If approved by the local governing body, agricultural and timber processing plants that have not been in production for 12 consecutive months may receive property assessment reductions of 25% a year for each year a plant continues to be out of production.

Administered by: Department of Revenue, Property Assessment Division.

REDUCED PROPERTY TAX RATE FOR RESEARCH AND DEVELOPMENT FIRMS, NEW INDUSTRY AND POLLUTION CONTROL EQUIPMENT - Air and pollution control equipment, new industrial property and property belonging to research and development firms are taxed at the lowest classification rate of 3%. Real and personal property belonging to other firms is classified at 3.86% and 11%, respectively.

Administered by: Department of Revenue, Property Assessment Division.

TAX EXEMPTION FOR RESEARCH AND DEVELOPMENT FIRMS - A research and development firm organized to engage in business in Montana for the first time, is exempt

from corporation license taxation for the first 5 years of taxable activity in the state.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

PROPERTY TAX EXEMPTION FOR FREEPORT MERCHANDISE AND BUSINESS INVENTORIES - Freeport merchandise and business inventories are exempt from property taxation.

Administered by: Department of Revenue, Property Tax Division.

DOMESTIC INTERNATIONAL SALES CORPORATION TAX EXEMPTION - Domestic international sales corporations (DISCS) are exempt from corporation taxes.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

MONTANA CAPITAL COMPANIES CREDIT - A 50% credit up to a maximum $150,000, may be claimed for investing in a Montana capital company. The credit may be claimed for both individual and corporation income tax purposes.

Administered by: Department of Revenue, Income or Natural Resource and Corporation Tax Division.

SMALL BUSINESS INVESTMENT COMPANY TAX EXEMPTION - Capital gains and dividend income received from a small business investment company is exempt from individual and corporation income taxation.

Administered by: Department of Revenue, Income or Natural Resource and Corporation Tax Division.

COAL SEVERANCE TAX PRODUCTION INCENTIVE - If a production quota of 32.2 million tons of coal is met between July 1, and June 30 1988, the rate of the coal severance tax will be reduced further than it otherwise would be. The alternate rate schedules are as follows:

Tax Rate

Fiscal Year	Tax Rate	If Production Quota Met
1988	30%	30%
1989	30%	25%
1990	25%	25%
1991	20%	20%
After 1991	20%	15%

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

NEW COAL PRODUCTION INCENTIVE TAX CREDIT - Buyers of coal who have not previously purchased from Montana producers or who purchase more than they did on average, from 1983 to 1984 or during 1986, are taxed at 15% rather than 30% This reduced tax on incremental tonnage will be available indefinitely.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

NET PROCEEDS TAX EXEMPTION FOR OIL AND GAS PRODUCTION- Oil and gas produced from a well that has not produced for 5 years is exempt from net proceeds taxation for 12 months. After the 12 month exemption, oil and gas are subject to a production tax in lieu of the net proceeds tax. The production tax is based on the gross value of the oil and gas. Rates are 7% for oil and 12% for natural gas.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

SEVERANCE TAX EXEMPTION FOR NEW OIL AND GAS PRODUCTION - All new production from an oil or gas well, during the 24 month period following notification to the Department of Revenue, is exempt from severance taxation.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

REDUCED SEVERANCE TAX RATE FOR OIL AND NATURAL GAS STRIPPER WELL PRODUCTION - Natural gas stripper wells producing more than 30 MCF per day and oil stripper wells producing more than 5 bbl. per day are taxed at a reduced severance tax rate. Natural gas production is taxed at 1.59% rather than the regular rate of 2.65%. Oil production is taxed at 3% rather than the regular rate of 5%.

Stripper wells producing less than 5 bbl. of oil or 30 MCF of gas per day are exempt.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

OIL SEVERANCE TAX RATE REDUCTION FOR TERTIARY OIL PRODUCTION - Increased oil production from a tertiary recovery project is taxed at 2.5% (half the rate of regular oil production). The reduced rate applies only to that oil determined to be in excess of what would have been produced in the absence of the tertiary project.

Administered by: Department of Revenue, Natural Resource and Corporation Tax Division.

WIND FARMS TAX CREDIT - a 35% credit is available for investing in wind powered electrical generating equipment when that investment exceeds $5,000. The credit is in lieu of exempt property tax status for a portion of the appraised value of electrical generating equipment. It also excludes the taxpayer from qualification for other major state and local tax incentives. The credit can be claimed for individual income or corporation license tax purposes.

Administered by: Department of Revenue, Income Tax or Natural Resource and Corporation Tax Division.

TAX EXEMPTION FOR SALE TO BEGINNING FARMERS - The sale of 80 acres or more to beginning farmers, on a long-term contract, at less than 9% interest, qualifies the seller for a tax exemption of up to $50,000 from both individual and corporate taxes for income or gains derived from the sale.

Administered by: Department of Revenue, Income Tax or Natural Resource and Corporation Tax Division.

FUEL ALCOHOL (GASOHOL) SUBSIDY - A 30 cents per gallon subsidy is provided for the production of fuel alcohol from Montana agricultural products. The alcohol tax incentive will be eliminated April 1, 1989.

Administered by: Department of Revenue, Motor Fuels Tax Division.

ORGANIC FERTILIZER TAX EXEMPTION - Purchases of organic fertilizer produced in Montana are exempt from individual and corporate taxes.

Administered by: Department of Revenue, Income Tax or Natural Resource and Corporation Tax Division.

BUSINESSES

ACCOUNTANTS - Certificate/ license fee- $35. Permit to practice fee - $60. C.P.A. Examination - $100. Re-examination - $20 per section. Renewal - $35 or $60. Reciprocity application - $70. Transfer of grades application - $70. Exam Cancellation - $25.

Collected by: Board of Public Accountants, Department of Commerce.

ACUPUNCTURE - Examination to practice - $50. Reciprocity - $20. Renewal - $20. Investigation Fee - $350. (unused portion refunded)

Collected by: Board of Medical Examiners, Department of Commerce.

ARCHITECTS - Architectural registration examinations are given by division: A - $59; B - $52; C - $86; D - $28; E - $21; F - $14; G - $29; H - $35; I - $41; Reciprocity - $100. License - $20. Renewal - $45. Late renewal - $85. Documents, duplicate license, rosters - $27.

Collected by: Board of Architects, Department of Commerce.

ATHLETICS - Professional boxers, wrestlers, referees, seconds, managers and trainers licenses set by Board of Athletics.

Collected by: Board of Athletics, Department of Commerce.

BANKS - A semi-annual assessment is imposed at rates set by rule, to replace examination and supervision fees.

Special Note: All banks, trust companies, building or savings and loan companies and credit unions are subject to special examinations and must pay additional examination fees as deemed necessary by the Department of Commerce.

Collected by: Department of Commerce, Financial Bureau.

BARBERS - Registered barbers examination and license - $45. Shop inspection and license - $45. Renewal of registered barber - $15. Barber school license - $50. Renewal - $35. Shop renewal - $20. Penalty fee for late renewal - $10. Reciprocity fee from late renewal - $10. Reciprocity fee from states with equal qualifications - $150.

Collected by: Board of Barbers, Department of Commerce.

BEER LICENSE RETAIL - Fees for licenses are paid annually. Retail (on or off premise consumption) - $200. Nationally chartered veterans' association - $50.

Collected by: Department of Revenue, Liquor Division.

BEER LICENSE - WHOLESALE - Fees for licenses are paid annually. Brewer - $500. Wholesaler - $400. Wholesaler subwarehouse - $400. Brewer storage depot - $400. Beer importer - $500.

Collected by: Department of Revenue, Liquor Division.

BIOLOGIC - (Serum, vaccines, and other biologic for diagnostic or therapeutic use with animals.) No license required by this state. All use of biologic must conform to minimum requirements of the U.S. Department of Agriculture.

Administered by: Department of Livestock.

BOAT DEALERS - Must pay a certificate of number and decal fee of $5 for the first decal and $2 for each additional decal before operating boats in Montana waters.

Collected by: Register of Motor Vehicles.

BUILDING AND LOAN/SAVINGS AND LOAN - Examination and supervisory fee set by rule at an amount sufficient to recover the cost of administering the program. (See special note under Banks above.)

Collected by: Department of Commerce, Financial Bureau.

BUILDING PERMITS - Certain cities and counties within Montana require special permits prior to the start of construction projects.

Information and permits obtained from City or County Government.

BUSINESS NAMES - Registration of new and assumed business names - initial filing fee - $15. Trademarks, servicemarks - $20.

Collected by: Secretary of State, Corporate Bureau.

CHIROPRACTORS - Application, examination, and license - $125. Reexamination - $50. Renewal - $100 (active), $50 (inactive). Continuing eduction required for renewal.

Collected by: Board of Chiropractors, Department of Commerce.

CIGARETTE DEALERS - Wholesaler's license - $50. subjobber's license - $50. Retailer's license - $5. Vendor's License (nine or less machines) - $5. (ten or more machines) - $50.

Collected by: Department of Revenue, Income Tax Division.

CONSTRUCTION BLASTING - License required of all persons engaged in construction blasting. Application Fee $5, Examination Fee $5, License Fee $15.

Administered by: Department of Labor & Industry, Division of Workers' Compensation.

CONSUMER LOAN COMPANIES AND FINANCE COMPANIES - Application fee - $50. Annual license to make loans up to $1,100 - fee $125. Supplemental license to make loans over $1,100 - additional fee - $75. Annual exam fee - $200 per man day involved in the exam.

Collected by: Department of Commerce, Financial Bureau.

CORPORATION FILING FEES - Domestic and foreign corporations are subject to various fees for registration, certification, and filing of other corporate documents. Fees range from $5 to $20. Fees set by Secretary of State.

Collected by: Secretary of State, Corporate Bureau.

CORPORATION LICENSE FEES - Domestic corporations are subject to license fees which range from two cents to ten cents per share based on the number of shares authorized. (Each $100 unit of authorized shares is counted as (1) taxable share where shares have par value. Non-par shares are deemed equivalent to shares of $1 par value for license fee purposes.) Minimum fee - $50. Foreign corporations pay license fees in accordance with the above schedule, but based on the fraction of property located in this state and gross receipts derived from business

transacted in Montana. Minimum fee - $50.

Collected by: Secretary of State, Corporate Bureau.

COSMETOLOGISTS - Student registration $5. Temporary license - $1-. Operator's examination or re-examination - $20. Instructor examination or re-examination - $100. Manager/operator license - $25. School license - $100. Teacher, training unit or advance training unit or advance training unit license - $75. Reciprocity license - $125. Duplicate license - $6. Board transcript - $10. Renewal same as original license. Instructor license - $25. Salon license - $25. Initial inspection fee - salon - $25.

Collected by: Board of Cosmetologists, Department of Commerce.

CREDIT UNIONS - Supervisory and examination fees are made annually and based on total assets. Newly chartered credit unions receive an examination during the first year at no cost. Fees are dictated by the Montana Administrative Code.

Collected by: Department of Commerce, Financial Bureau.

DENTAL HYGIENISTS - Examination or re-examination - $75. License - $35. Renewal - $50. Penalty - $50. Documents - $30. Duplicate Licenses - $30.

Collected by: Board of Dentistry, Department of Commerce.

DENTISTS - Examination or re-examination - $75. License - $35. Renewal - $70. Renewal penalty- $50. Documents - $30. Duplicate License - $30.

Collected by: Board of Dentistry, Department of Commerce.

DENTURISTS - Original license - $500. Renewal - $500. Application - $200. Examination - $200.

Collected by: Board of Dentistry, Department of Commerce.

DIESEL FUEL DEALER'S AND USER'S PERMIT - Surety bond and license required of all diesel or special dealers. Diesel and special fuel users, with several exceptions, are allowed to obtain a permit without the required surety bond.

Information and permit available from: Department of Revenue, Motor Fuels Division.

DIESEL FUEL PERMITS - Temporary special fuel permits required of out-of-state diesel fuel users. Ninety day permit for recreational vehicles - no fee. Seventy-two hour permit for other vehicles - $30.

Collected by: Department of Highways, Gross Vehicle Weight Division.

ELECTRICIANS - Journeyman or master examination - $40. Journeyman license - $10. Renewal - $7.50. Master license - $25. Renewal - $20. Master reciprocal license - $35. Journeyman reciprocal license - $20. Contractor license - $75. Renewal - $50. Residential license examination - $10. Residential license - $10. Renewal - $7.50. Penalty fee - $5 (late renewal). Application fee - $10.

Collected by: State Electrical Board, Department of Commerce.

ELECTROLOGISTS - Original license or renewal - $25. Reciprocity license - $125. Salon license or renewals - $25. Examination - $100.

Collected by: Board of Cosmetologists, Department of Commerce.

EMPLOYMENT AGENCIES - Original applications and renewal - $100. Branch license original and renewal - $100. License transfer - $25. Approval of amended or new contracts - $15 per contract..

Collected by: Department of Commerce, Business Regulation Division.

ENGINEERS AND LAND SURVEYORS - Professional engineer or reciprocity - $100. Renewal - $40 (2 years). Engineer/surveyor application - $100. Reciprocity - $100. Renewal - $30. Land surveyor in training application examination - $50. Professional engineer exam - $100 (instate) or $120 (out of state). Re-examination fee - $50.

Collected by: Board of Professional Engineers and Land Surveyors, Department of Commerce.

FIRE PROTECTION EQUIPMENT - Certificate of registration, permit to sell, license to install required. Fees not to exceed $25.

Collected by: State Fire Marshall or agent.

FIREWORKS WHOLESALER - Permit - $55.

Collected by: Department of Commerce.

FOOD LICENSES - All establishments engaged in food manufacturing, or retailing (cafes, restaurants, etc.) must obtain a food purveyor license. License - $30. Renewal - $30. Establishments operated by non-profit organizations exempt from licensure but must register with their local health agency.

Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.

FUR DEALERS AND FUR DEALER'S AGENTS - Resident fur dealer's license and renewal - $10. Non-resident fur dealer's license and renewal - $50. Fur dealer's agents license and renewal - $10.

Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.

GAMBLING LICENSES - Are required in most counties and cities in Montana and controlled by those county and city governments. Fees vary in different localities.

Applications obtained from: County Commissioner or City Clerk.

Fees collected by: County or City Treasurer.

GROSS PROCEEDS TAX (Athletics) - All professional boxing and wrestling events are subject to a tax of 5% of the gross receipts at the gate.

License obtained from and tax collected by: Board of Athletics, Department of Commerce.

GASOLINE DEALER'S REFUND PERMITS - Dealers other than licensed distributors must obtain a permit from the state prior to selling gasoline on which a gasoline tax refund may be claimed. Permits - $3. Renewal every three years - $3.

Collected by: Department of Revenue, Motor Fuels Tax Division.

HEARING AID DISPENSERS - Trainee application and license - $125. Dealer Renewal - $100.

Collected by: Board of Hearing Aid Dispensers, Department of Commerce.

HOISTING & CRANE OPERATORS - License required for person operating hoisting equipment, mine hoisting equipment, and cranes. Examination & experience necessary.

First class license $30; Second class license $20.

Administered by: Department of Labor & Industry, Division of Workers' Compensation.

HORSE RACING - Personnel involved with horse racing must be licensed. Trainer - $20. Owner - $20. Jockey - $20. Gate Attendant - $10. Track superintendent - $10. Other fees vary from $2 to $25. Racing dates requested prior to September 1 of preceding year.

Information available from and fees collected by: Board of Horse Racing, Department of Commerce.

INSURANCE COMPANIES AND AGENTS - Insurance companies must obtain a certificate of authority to operate in Montana. Application for certificate - $300. Annual continuation of certificate - $300. Amendment of certificate - $50. Filing of annual statement - $25. Insurance agents examination fee (all lines) - $10. Agents license - if all lines are sold except life - $15. Appointment of agent, each insurer - $10. Annual renewal - $10. Agents license - life, disability insurance, each insurer - $15. Annual continuation or renewal, each insurer - $10. Non-resident agent's license fee - $100. Additional appointment and renewal - $10.

Collected by: State Auditor's Office, Insurance Division.

LANDSCAPE ARCHITECTS - Application - $75. Examination - $250. Re-evaluation of examination - $35 per section. License - $35. Renewal - $90.

Collected by: Board of Landscape Architects, Department of Commerce.

LAUNDRIES - Licensing is required for all laundries where more than two persons are employed (steam laundries excepted). License fee - $10 per quarter.

Collected by: County Treasurer.

LAWYERS - Fees and taxes imposed by the State Supreme Court:

Application fees:	
Student	$ 75.00
Attorney	$ 150.00
Examination fee, all applicants	$ 350.00
Enrollment fee, all applicants	$ 50.00
Annual license tax	$ 10.00

Fees imposed by the State Bar of Montana:

Annual fee	$70.00 - $120.00
Judicial member	no fee
Inactive member	50.00

Collected by: Clerk of the Supreme Court and State Bar of Montana.

LIBRARIAN'S CERTIFICATION - Filing fee - $4. Certification - $4 per year. Endorsed in a teaching certificate.

Collected by: Office of Public Instruction.

LIMITED PARTNERSHIPS - Domestic and foreign limited partnerships are subject to various fees for registration, certification, and the filing of other documents. Fees range from $5 to $20. (After October

1, 1981 - fees set by Secretary of State).

Collected by: Secretary of State, Corporate Bureau.

LIQUOR LICENSE FEES - All licenses issued in cities of over $10,000 population, after July 1, 1974, are subject to a one-time fee of $20,000 (not applicable to transfer or renewal of licenses issued prior to that date).

Annual renewal fee - $800 in cities of 10,000 population or more; $650 in cities of 5,001 to 10,000 population; $500 in cities of 2,001 to 5,000 population; $400 in counties or in cities of 2,000 or less. Catering endorsements are an additional $250. Fees for veterans' and fraternal organizations are less expensive.

Collected by: Department of Revenue, Liquor Division.

LODGING ESTABLISHMENT LICENSES - All establishments providing lodging space accommodations must obtain a public accommodation license. License - $30. Renewal - $30.

Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.

MEDICAL DOCTORS - License by reciprocity - $100; Examination - $190, $215 and $340 components; Active renewal - $50; Inactive renewals - $5; Temporary certificate - $25; Locum tenens - $40; Physician's assistant fee - $50, renewal - $35. Fees are subject to change.

Collected by: Board of Medical Examiners, Department of Commerce.

MORTICIANS - Application and examination - $75. Mortuary renewal - $125. Mortician renewal - $60. Funeral Director - $40. Intern mortician license - $30. Mortuary original - $45.

Collected by: Board of Morticians, Department of Commerce.

MOTOR AND RECREATIONAL VEHICLE DEALER'S FEES - Application for dealer license - $5. Surety bond required - $5,000. Motor vehicle dealer's registration fee - $25. Motorcycle and trailer dealers - $45. Additional dealer license plates available.

Collected by: Registrar of Motor Vehicles.

MOTOR TRUCK AND TRUCK-TRACTOR FEES - All resident motor truck and truck tractors operating in this state pay fees based on the maximum gross loaded weight as stated in each vehicle's application for license. Fees range from $7.50 to more than $1,600. Reduced fees are collected for pole trailers, low-boys, livestock haulers, concrete haulers, and farm vehicles. Overweight and oversize permits may be issued for additional fees. Non-resident fees are based on distance to be traveled in this state and temporary trip permits may be issued for this purpose.

Collected by: Department of Highways, Gross Vehicle Weight Division or nearest Highway Patrol, County Sheriff, or County Treasurer.

MOTOR VEHICLE WRECKING FACILITY LICENSES - All motor vehicle wrecking facilities must obtain a license. License - $50. Renewal - $50.

Collected by: Department of Health and Environmental Sciences, Solid Waste Management Bureau.

NOTARY PUBLIC - Bond and commission - $15. Renewal (every three years) - $15.

Collected by: Secretary of State, Notary Section.

NURSES - Application by examination or endorsement, registered or licensed practical nurse - $35. Re-examination - $35. Renewal (either R.N. or L.P.N.) - $20. Late fee - $5. Nurse midwife, nurse practitioner, and nurse anesthetist original recognition - $25. Renewal - $10.

Collected by: Board of Nursing, Department of Commerce.

NURSING HOME ADMINISTRATORS - Application - $70. Reciprocity license - $85. Temporary permit - $60. Inactive license - $50. Active license - $65. (after May exams) or $100 (after November exams).

Collected by: Board of Nursing Home Administrators, Department of Commerce.

OCCUPATIONAL THERAPISTS - Application for licensure - $80. Initial license issuance - $80. License renewal - $120. Late license renewal - an additional $60. Inactive fee renewal - $15. Duplicate license fee - $10. Limited permits - $80.

Collected by: Department of Commerce, Board of Occupational Therapy.

OPERATING ENGINEER'S (BOILER) LICENSE - First class examination and license - $30. Second class examination and license - $20. Third class examination and license or partial examination - $12. Traction - $12. Low pressure examination and license - $8. Renewal of all categories - $4. Replacement of lost certificate - $2.

Collected by: Department of Labor and Industry, Division of Worker's Compensation.

OPTOMETRISTS - Examination - $150. Certificate of registration- $125. Reciprocity - $250. Renewal - $125. Continuing education required for renewal. Penalty for late renewal - $125. Copies - $15.

Collected by: Board of Optometrists, Department of Commerce.

OSTEOPATHIC PHYSICIANS - Active renewal - $15. Inactive renewal - $7.50.

Collected by: Board of Medical Examiner's, Department of Commerce.

PAWNBROKER - License required - $55 per quarter.

Collected by: County Treasurer.

PHARMACY - Pharmacist examination - $100. Pharmacist registration - $60. Pharmacist renewal - $55. Pharmacist intern license - $40. Reciprocity - $250. Original certified pharmacy license - $200. Pharmacy renewal - $100. Continuing education required for renewal for pharmacists. DDA - manufacture/distributes - $100. DDA - dispense - $35. DDA - analyze/conduct research - $50 Class IV facility $75. Copies - $15. Certificates of grades/transfer of internship hours - $10.

Collected by: Board of Pharmacy, Department of Commerce.

PHYSICAL THERAPIST - Examination fee - $150. Application and license or reciprocity - $150. Renewal - $50. Penalty renewal - $25. Temporary license - $30.

Collected by: Board of Physical Therapy Examiners, Department of Commerce.

PLUMBERS - Journeyman examination, application, and license - $210. Master examination, application and license - $210. Journeyman renewal - $85. Master renewal - $85.

Collected by: Board of Plumbers, Department of Commerce.

PODIATRISTS - Application - $50. Renewal - $25.

Collected by: Board of Medical Examiners, Department of Commerce.

POKER AND KENO MACHINES - The net income of video draw poker and keno machines is taxed at 15%. Additional licenses and fees include: state license fee - $100 per machine; local option license fee - not to exceed $100 per machine; manufacturer/distributors fee - $1,045.

Collected by: State fees and income tax - Department of Commerce, Video Gaming Control Bureau. Optional city or county fee - county or city treasurer.

POLYGRAPH EXAMINERS - Application, fee - $125. Renewal - $100. Exam fee - $10.

Collected by: Department of Commerce, Professional and Occupational Licensing Bureau.

PRIVATE INVESTIGATORS - Security and private investigator license fee - $200. (renewal - $100). Armed security and private investigator employee - $75 (renewal $50). Unarmed security employee - $25. Renewals for licenses and armed employees - $75. Renewals for unarmed security employees - $25. Renewals for unarmed private investigator employees - $25. Duplicated licenses - $15. Re-exams - $25.

Collected by: Board of Private Security Patrolmen and Investigators, Department of Commerce.

PRIVATE VOCATIONAL & ACADEMIC SCHOOLS - All private post-secondary educational institutions, unless exempted by the Board of Public Education or the Board of Regents of Higher Education, must be licensed to operate in Montana. Application and license - $50. Renewal - $25. All agents soliciting business for private schools must obtain an agent's permit. Permit - $25. Renewal - $10. Surety bond per agent - $1,000. Surety bond or school - $10,000.

Applications obtained from and fees collected by: Department of Commerce, Consumer Affairs Unit.

PSYCHOLOGISTS - Application - $110. Examination - $135. Renewal - $110.

Collected by: Board of Psychologists, Department of Commerce.

PUBLIC CONTRACTOR'S LICENSE FEES - Class A license (no upper limitation - $250. Class B (projects less than $100,000) - $150. Class C (projects less than $25,000) - $100. Projects less than $5,000 require no license.

Collected by: Department of Commerce, Public Contractors.

PUBLIC SERVICE FEES - Interstate carriers with authority in Montana: Registration of authority - $25.

Intrastate carriers: Filing on application - $100 to $300 depending on number of counties served. Filing

annual reports - $25. Motor vehicle stamp - $5.

Collected by: Department of Public Service Regulation.

RADIOLOGIC TECHNOLOGISTS - License - $95 (includes application and certificate); renewal - $30. Permit holder - application - $60; general examination - $30; each examination section - $15; certification - $35; renewal - $30.

Collected by: Board of Radiologic Technologists, Department of Commerce.

REAL ESTATE BROKERS & SALESMEN - Broker or salesman examination - $35. Broker license - $65. Salesman license - $35. Nonresident broker license - $65. Broker renewal - $65. Salesman renewal - $35. Recovery fund fee - $35 (effective when licensed).

Collected by: Board of Realty Regulation, Department of Commerce.

SALES FINANCE COMPANIES - License fee - $100. Renewal - $100.

Collected by: Department of Commerce, Financial Bureau.

SANITARIANS - Application fee - $50. Exam fee - $90. Renewal - $40. Late fee - $35.

Collected by: Board of Sanitarians, Department of Commerce.

SECURITIES BROKERS & SALESMEN - Broker/Dealer license fee - $200. Investment advisor - $200. Investment advisor representative - $50. Salesman license fee - $50. Registration of securities for the first year requires a fee of $200 together with 1/10 of 1% of initial issue in excess of $100,000. Total fee not to exceed $1,000. Each year thereafter a fee of 1/10 of 1% of the total offering price of all securities to be offered in this state; minimum fee - $200, maximum fee $1,000. Request for exemption or exception to the provision requires a $50 fee.

Licenses obtained from and fees collected by: State Auditor's Office, Securities Division.

SIGN BOARD PERMITS - Three year permit - $6. Three year renewal - $3.

Collected by: Department of Highways, through five district offices.

SNOWMOBILE DEALERS - Certificate of decal - $10 (first two). Each additional decal - $2.

Collected by: Registrar of Motor Vehicles.

SOCIAL WORKERS AND COUNSELORS - Social workers - application fee - $75; examination - $75; original license - $120; renewal - $120 (annual); continuing education fee (providers) - $25. Professional counselors - application fee - $75; examination - $75; original license - $120; renewal - $120 (annual); continuing education fee (providers) - $25; continuing education fee (license) - $10.

Collected by: Board of Social Work Examiners and Professional Counselors, Department of Commerce.

SPECIAL BEER/WINE PERMITS - Special permits to sell beer and wine at special events such as picnics, conventions, fairs and sporting events are available to corporations and associations sponsoring such events. The fee is $15 a day for each day beer and wine are sold. Sponsors of events must purchase a permit for a minimum fee of $30. A com-

pleted application with fees and approvals must be received by the Liquor Division 3 days prior to the event.

Permit applications and fees collected by Department of Revenue, Liquor Division.

SPEECH PATHOLOGISTS AND AUDIOLOGISTS - Application - $40. National testing examination required. License fee - $25. Late fee - 10% of fee each month. Probationary license - $25.

Collected by: Board of Speech Pathologists and Audiologists, Department of Commerce.

TAXIDERMISTS - License - $15. Renewal - $15.

Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.

TEACHER'S CERTIFICATION - Filing fee - $4. Certification - $4 per year (certified for a 3 or 5 year period).

Collected by: Office of Public Instruction.

TOURIST CAMPGROUND AND TRAILER COURT LICENSES - All tourist campground and trailer courts must obtain a license. License - $30. Renewal - $30.

Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.

UNIFORM COMMERCIAL CODE - Financing statement for filing commercial or agricultural loans and for filing notice of agricultural lien, fees are $7.00 per financing statement. An informational search is $7.00.

Collected by Secretary of State, Uniform Commercial Code Bureau.

VETERANS OR FRATERNAL SPECIAL PERMITS - A post of a nationally chartered veterans organization not otherwise licensed may obtain a special permit to sell alcoholic beverages to members and guests for consumption within the lodge or post building. Twelve permits may be issued per year, each for a 24 hour period, ending at 2:00 a.m. The fee for a beer/wine permit is $10 and the fee for an all-alcoholic beverages permit is $20.

Collected by: Department of Revenue, Liquor Division.

VETERINARIANS - Application, examinations, and license - $75. Reexamination - $75. Renewal - $25. Continuing education required for renewal. Restoration fee (late renewal) - $50.

Collected by: Board of Veterinary Medicine, Department of Commerce.

WATER WELL CONTRACTORS & DRILLERS - Contractor - application, examination, and license - $250; renewal - $125; surety bond for $4,000 required. Driller - application, examination, and license - $200; renewal - $90; no surety bond required. Monitoring well constructor - application, examination, and license - $110; surety bond for $4,000 required.

Collected by: Board of Water Well Contractors, Department of Natural Resources and Conservation.

WEIGHING DEVICE LICENSE FEES - Type A scales, 499 pounds or less - $5.; Type B scales , 500 pounds through 1,999 pounds, each $8; Type C scales, 2,000 pounds through 7,999 pounds, each $15;

Type D scales, 8,000 pounds through 60,000 pounds, each $40; Type E scales, 60,000 pounds or more, each $70.

Collected by: Department of Commerce, Bureau of Weights and Measures.

WEIGHTS AND MEASURES - PETROLEUM LICENSE FEES - Retail pumps each - $5; Petroleum meters, 2 inches or under, each $15; Petroleum meters, over 2 inches, each $20; Liquefied petroleum meters (propane) each $25; Vapor meters (propane) each $3. Petroleum and liquefied petroleum tanks used as measures, 2,000 gallons and under, each $20; each additional 1,000 gallons - $4.

Collected by: Department of Commerce, Weights and Measures Bureau.

WINE DISTRIBUTOR'S LICENSE - License to sell and distribute table wine at wholesale to retailers - annual license fee $400. Wineries and wine importers - annual registration fee of $25.

Licenses obtained from and fees collected by: Department of Revenue, Liquor Division.

WINE LICENSES - RETAIL - Retail licenses for on-premise consumption are issued only as supplemental licenses to approved retail beer license holders at additional fee of $200. Retail licenses for off premise consumption - annual fee of $200.

Licenses obtained from and fees collected by: Department of Revenue, Liquor Division.

AGRICULTURE

AGRICULTURAL PROPERTY TAX - Certain livestock and other agricultural products are subject to assessment and taxation under the property tax laws of Montana.

Information available from: County Assessor. Collected by: County Treasurer.

COMMODITY DEALER LICENSE FEE - 0-25,000 CWT - $35/facility; 25,001-50,000 CWT - $60/facility; 50,001-125,000 CWT - $85/facility; 125,001-250,000 CWT - $110/facility; 250,001-375,000 CWT - $135/facility; Over 375,000 CWT - $160/facility.

Collected by: Department of Agriculture, Plant Industry Division.

PUBLIC WAREHOUSE LICENSE FEE - 0-25,000 CWT - $35; 25,001-50,000 CWT - $60; 50,001-125,000 CWT - $85; 125,000-250,000 CWT - $110; 250,001-375,000 CWT - $135; Over 375,000 CWT - $160.

Collected by: Department of Agriculture, Plant Industry Division.

BEES AND HONEY - Apiary registration required - $10 minimum, based on number of hives.

Collected by: Department of Agriculture.

BRAND REGISTRATION - Brand application - $35. Renewal (upon notice) - $35. Brand certificate $2.50. Duplicate - $2.50. Brand mortgage registration - $15. Brand inspection fee varies with number of animals, minimum fee $.35 per head for cattle and $3 for horses, and mules. Lifetime horse inspection - $10 per head.

Collected by: Department of Livestock.

BUTCHER LICENSE & MEAT SELLER'S LICENSES - Butcher License - $5. Renewal - $5. Meat sellers (who do not maintain a licensed slaughterhouse) - $100. Renewal - $100.

Collected by: County Treasurer.

COMMERCIAL FEED PERMIT, REGISTRATION, AND INSPECTION FEES - Registration of commercial feeds - $5 per year per product. Registration of pet food products - $25 per year per product. Commercial feed distributor's permit and renewal - $25. Inspection fee for all commercial fees - 5 to 25 cents per ton (set by Department of Agriculture).

Collected by: Department of Agriculture.

COMMERCIAL FERTILIZER REGISTRATION AND INSPECTION FEES - All brands and grades of fertilizer - registration required. Distributor's license fee - $50 per year. Registration fee - $10 per grade. Specialty fertilizers in packages of ten lbs. or less, registration fee - $25 per grade. Fertilizer inspection fee - 25 cents per ton. Anhydrous ammonia - 65 cents per ton. Special assessment to MSU - 35 cents per ton on all fertilizer. Inspection of soil amendments - ten cents per ton (Department of Agriculture may adjust inspection fees).

Collected by: Department of Agriculture.

EGG DEALERS - Egg retailer's license and renewal - $5. Wholesaler's license and renewal - $20 (minimum of twenty five cases sold per month). Egg grader and candler's license and renewal - $5.

Collected by: Department of Livestock.

FRUITS, VEGETABLES - Inspection fees set by rule, potatoes 4 cents per hundredweight, cherries 17.5 cents per hundredweight, watermelon 4.5 cents per hundredweight; potato tag 5 cents/tag; phytosanitary certificate $5 to $30; state lot certificate minimum of $5.

Collected by: Department of Agriculture.

GARBAGE FEEDERS - A license is required to feed garbage to livestock or other animals - $5 per year.

Collected by: Department of Livestock.

HIDE DEALER'S LICENSE - Each place of business - $5. Annual renewal - $5.

Collected by: Department of Livestock.

HORTICULTURE FEES - Inspection of nursery stock - $10 per carload. Nursery man's license (includes buying, selling, importing, etc.) - $50 per year for general nursery products of all kinds; $35 per year for small fruits, ornamental shrubs, bulbs and perennials only; $20 per year for nurseries dealing in bulbs and perennials only; $50 per year for seasonal nurserymen. Agents, salesmen, and solicitors require licenses from the department and pay no fee.

Collected by: Department of Agriculture.

ITINERANT PRODUCE MERCHANT'S LICENSE - $200 for each truck, facility, or roadside stand. $20 for permit of exemption for produce grown by seller.

Collected by: Department of Agriculture.

LIVESTOCK AUCTIONS - Fee required - $100 per year (May 1 - April 30).

Collected by: Department of Livestock.

LIVESTOCK DEALERS - Fee required - $50 per year (May 1 - April 30).

Collected by: Department of Livestock.

MILK DISTRIBUTORS PERMIT - License and renewal - $10.

Collected by: Department of Livestock.

MILK PLANTS AND DAIRIES - Manufactured dairy products plant license and renewal - $50. Fluid milk plant and renewal - $50. Grade "A" and Grade "B" dairy license and renewal - $5. Milk and cream tester's license, examination, and renewal - $10. Milk and cream hauler's license and renewal - $5. License to grade, weigh, or sample milk - $5.

Collected by: Department of Livestock.

MILK PRODUCER'S & DISTRIBUTOR'S LICENSE - License application and $2 license fee required from anyone handling or selling Grade "A" milk in Montana other than retailers or employees of distributors. Quarterly assessment fees per hundred weight of milk sold are set by the Department of Commerce.

Collected by: Department of Commerce, Milk Control Bureau.

NOXIOUS WEED MANAGEMENT - 1 cent per dollar of retail value of all registered herbicides sold for consumer use in the State of Montana. Home, yard, garden use of less than 10 pounds or 1 gallon is exempt.

Collected by: Department of Agriculture.

50 cent weed control fee upon annual registration of cars and trucks under 42,001 pounds G.V.W.

Collected by: County Treasurer.

PESTICIDES - Product registration with the Department of Agriculture required - $50 per product. Commercial pesticide applicator's license - $35. Government pesticide applicators - $50 each for the first 4 applicators and $5 for any additional applicators per government agency. Dealer license - $35. Combination applicator and dealer license - $55. Farmer permit - $15 for a five year period. Commercial operator license - $10 each for the first 2 operators and $5 for any additional operators. Fee set by Department of Agriculture.

Collected by: Department of Agriculture, Environmental Management Division.

POULTRY SHIPPING - Permit required to ship hatching eggs, chicks, or poultry into this state. No fee paid.

Obtained from: Department of Livestock.

PRODUCE WHOLESALER'S LICENSE & BOND - Required of wholesalers (other than farmers or gardeners selling their own products). License and renewal - $200. Surety bond - $1,000. If business transacted from mobile trucks, first truck license - $200. Each additional truck license - $75.

Collected by: Department of Agriculture.

PROFESSIONAL FINANCIAL CONSULTING - Fee set by rule, up to 50 percent of the actual direct cost of services , not to exceed $250.

Collected by: Department of Agriculture.

RENDERING (DISPOSAL) PLANT LICENSE - Plants providing removal and rendering of dead animals require licensing - $1. Renewal - $1.

Collected by: Department of Livestock.

RODENTICIDE - Surcharge of 5 cents per dollar of the retail sales price of rodenticide registered for field rodent control. Products registered solely for home, yard, lawn, garden, and other domestic use are exempt.

Collected by: Department of Agriculture.

SEED - $35 for conditioning plant, labeling, and dealers license; $15 for dealers license only.

Collected by: Department of Agriculture.

SLAUGHTERHOUSE, MEAT PACKING HOUSE, AND MEAT DEPOT LICENSES - Each license and renewal - $5.

Collected by: Department of Livestock.

VOLUNTARY AGRICULTURAL DEBT MEDIATION - Fee set by rule, a participant will not be charged more than 50 percent of the actual direct cost of mediation not to exceed $300.

Collected by: Department of Agriculture.

WHEAT AND BARLEY - Annual voluntary assessment of 6 mills on all wheat and 12 mills per hundredweight on all barley grown in Montana. Refunds requested from Wheat and Barley Committee, Montana Department of Agriculture, Great Falls, Montana.

Collected by: Point of first sale or first lender and submitted to the Department of Agriculture.

NATURAL RESOURCES

ENVIRONMENTAL IMPACT STATEMENTS - Fees are collected by whichever agency happens to be taking the action which necessitates preparation of an environmental impact statement (EIS) under the Montana Environmental Policy Act. The law is not specific to the Department of Natural Resources (DNRC), and DNRC would not be able to provide information on or collect fees for an EIS being prepared by another agency.

Information available from and fees collected by: The agency where the application will be filed.

FOREST FIRE PROTECTION - Owners of classified forest land shall provide for the protection and suppression of fire on their land. If they do not, the Department of State Lands may provide it at a cost to the landowner of not more than seventeen cents per acre, and not less than $14 per owner per year in each protection district.

Fees collected with taxes, information available from Department of State Lands.

FOREST PRODUCTS - Permits are required to harvest forest products from state-owned forest land. These

include fire wood, Christmas trees, posts, poles, and saw timber. Permits are required in all cases and fees vary. Contact nearest Department office for more information.

Information available from and fees collected by: Department of State Lands, Forestry Division.

GRASS CONSERVATION - GRAZING DISTRICT FEES - DNRC collects $.05 per animal unit for administration; a maximum of $.15 per animal unit is allowed by law. In addition, the Public Lands Council collects $.03 per animal unit month, and the Montana Association of State Grazing Districts collects $.04 per animal unit month.

Fees collected by: Department of Natural Resources and Conservation, Conservation Districts Division; Public Lands Council; and Montana Association of State Grazing Districts.

HAZARD REDUCTION - Any person engaged, or about to engage, in the cutting of any forest product upon private lands shall provide for the reduction or management of the fire hazard by entering into a Fire Hazard Reduction Agreement posting a bond of $6 per 1,000 board feet log scale or the equivalent thereof if forest products other than logs are cut.

Agreements obtained from and fees collected by: Department of State Lands.

LAND USE FEES - Required of those using state lands. These fees include grazing lease fees, mining leases, prospecting permits, oil and gas leases, and others. Any individual considering the use of state land for any purpose should consult the nearest Department office.

Information available from and fees collected by: Department of State Lands.

OIL AND GAS DRILLING PERMIT - Before drilling an oil or gas well, stratigraphic test well, or core hole, a person must secure a permit. Fees for the permit vary according to the depth of the hole to be drilled.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Oil and Gas Conservation Division.

OIL AND GAS PRIVILEGE AND LICENSE TAX - All operators and producers of oil and gas are required to pay an assessment on crude petroleum or natural gas at a rate not to exceed 2/10 of 1% of its market value. The rate is set annually to fund the Montana Oil & Gas Commission.

Fees collected by and information obtained from: Department of Revenue, Natural Resource and Corporation Tax Division.

SAWMILL LICENSES - Portable sawmills located on forest land must be licensed. License fee - $2. Forms for application are available from any Department of State Lands office.

SPECIAL USE FEES - Use of state-owned forest or water resource land for grazing livestock, cabin sites, R/W easements, etc. requires special use permits. Fees vary depending on use.

Information available from and fees collected by: Department of State Lands.

UTILITY SITING - Power and energy conversion facilities to be constructed or operated within Montana

require a certificate of Environmental Compatibility and Public Need. Fees are required based upon the estimated cost of the facility.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Facility Siting Division.

Facilities classified in this section also must obtain permits and certificates required by state air, water quality, and solid and hazardous waste laws.

Information obtained from: Department of Health and Environmental Sciences, Environmental Sciences Division.

WATER RIGHTS - Application fees for new appropriation of water in Montana vary based primarily on the volume of water required. Flat fees are assessed for changing, transferring, or selling a water right; petitioning for the creation of the controlled ground water area; and other requests. Individuals interested in the use of water in Montana should consult the nearest office of the Department of Natural Resources and Conservation for information.

Collected by: Department of Natural Resources and Conservation, Water Resources Division.

WEATHER MODIFICATION - License and permit fees are required before a person may engage in activities for weather modification and control. License fee is $100 annually. Permit is 1% of operational costs.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Water Resources Division.

LOCAL GOVERNMENT

Apart from various property tax levies, the cities and counties of Montana may impose a tax on or require licenses or permits for particular business operations, activities, occupations, professions, or personal holdings other than those listed here. Such fees may be in addition to those mentioned herein; for example, bicycle registration and dog licensing vary with locality. The city and county governments should be consulted to determine if any special regulations apply and what liabilities may be incurred.

Information available from: City and County Government.

SECTION 5 - ADDITIONAL TAXES, FEES AND PERMITS

The tax, license, permit and fee descriptions in this publication are intended as general descriptions. They are intended to be broadly construed to include all taxes, licenses, permits, and fees administered by state agencies. For reference, however, a list of additional taxes, licenses, permits and fees either not specifically mentioned or only alluded to in this publication are listed below. Additional information about these items can be obtained from the State of Montana Resource and Energy Permit Directory prepared by the Permit Coordinator in the Governor's Office.

Air quality Permit

Apportioned Licensing of Interstate Fleets

Authorization to Charge Appropriation Water Right

Burning Permit

Certificate of Public Convenience and Necessity

Certificate of Water Right

Christmas Tree Cutting Permit

Driveway Approach Permit

Electrical Permit

Firewood Permit

Floodplain Development Permit

Floodplain Variance

Geophysical Exploration Permit

Hardrock Operating Permit

Hardrock Exploration License

Lakeshore Work Permit

Lease for Exploration or Development of State Lands

Lease of State Lands

Licensing of Hazardous Waste Management Facilities Permit

Mineral Land Reclamation Contract

Mine Siting Permit

Mineral Leasing

Montana In-Site Mining of Uranium Control System

Oil and Gas, Coal or other Mineral Lease

Overweight, Overheight, Overlength, and/or Overwidth Permit

Permit to Appropriate Water

Permit to do Mechanical Work

Permit to do Plumbing Work

Post, Rail to Pole Permits and Sales

Portable Sawmill Permit

Prospecting Permit

Restricted Route-Load Permit

Right-of-Way Easement

Sand, Gravel, Scoria, Rip-Rap Permits

Sanitation in Subdivisions

Seismic Exploration Permit (for state-owned lands only)

Special Fuel User's License/Special Fuel Vehicle Permit

Strip or Underground Permit

Temporary Trip Permit

Timber Sales

Vibratory Seismic Exploration Application and Permit

Water Purchase Contract

STATE AGENCIES

Helena, Montana	Zip Code 59620	AC 406
Administration, Department of	Mitchell Bldg.	444-2032
Aeronautics Division	Airport Road	444-2506
Agriculture, Department of	Hart Bldg.	444-3144
Architects, Board of	1424 Ninth Ave.	444-3745
Auditor's Office, State	Mitchell Bldg.	444-2040
Barbers, Board of	1424 Ninth Ave.	444-3737
Business Assistance Division	1424 Ninth Ave.	444-3923
Business Regulation Division	1424 Ninth Ave.	444-3934
Chiropractors, Board of	1424 Ninth Ave.	444-5433
Commerce, Department of	1424 Ninth Ave.	444-3494
Consumer Counsel	43 W. 6th Ave.	444-2771
Cosmetologists, Board of	1424 Ninth Ave.	444-4288
Dentistry, Board of	1424 Ninth Ave.	444-3745
Education, State Board of	33 S. Last Chance	444-6576
Electrical Board	1424 Ninth Ave.	444-4390
Environmental Quality Council	State Capitol	444-3742
Fish,Wildlife,&Parks,Department of	1420 East 6th Ave.	444-3186
Governor's Office	State Capitol	444-3111
Health & Environmental Sciences, Department of	Cogswell Bldg.	444-2544
Hearing Aid Dispensers, Board of	1424 Ninth Ave.	444-5433
Highways, Department of	2701 Prospect Ave.	444-6201
Historical Society	225 N. Roberts	444-2694
Horse Racing, Board of	1225 8th Ave.	444-4286
Institutions, Department of	1539 11th Ave.	444-3930
Job Service Division	Lockey & Roberts	444-4100
Justice, Department of (Attorney General)	215 N. Sanders	444-2026
Labor & Industry, Department of	Lockey & Roberts	444-3661

Landscape Architects, Board of	1424 Ninth Ave.	444-5433
Legislative Auditor, Office of the	State Capitol	444-3122
Legislative Council	State Capitol	444-3064
Legislative Fiscal Analyst,Office of	State Capitol	444-2986
Library, State	215 N. Sanders	444-3004
Livestock, Department of	Hart Bldg.	444-2023
Medical Examiners, Board of	1424 Ninth Ave.	444-4284
Military Affairs, Department of	1100 N. Last Chance	444-6909
Morticians, Board of	1424 Ninth Ave.	444-5433
Motor Vehicles, Registrar of	Deer Lodge, MT 59722	846-1423
Natural Resources & Conservation, Department of	1520 East Sixth Ave.	444-6699
Nursing, Board of	1424 Ninth Ave.	444-4279
Nursing Home Administrators, Board of	1424 Ninth Ave.	444-4285
Optometrists, Board of	1424 Ninth Ave.	444-4294
Osteopathic Physicians, Board of	1424 Ninth Ave.	444-4284
Pharmacists, Board of	1424 Ninth Ave.	444-5436
Physical Therapists, Board of	1424 Ninth Ave.	444-3745
Plumbers, Board of	1218 E. 6th	444-4390
Podiatry, Board of	1424 Ninth Ave.	444-4284
Political Practices, Commissioner of	1205 8th Ave.	444-2942
Professional & Occupational Licensing, Bureau of	1424 Ninth Ave.	444-3737
Professional Engineers & Land Surveyors, Board of	1424 Ninth Ave.	444-4285
Psychologists, Board of	1424 Ninth Ave.	444-5436
Public Accountants, Board of	1424 NInth Ave.	444-3739
Public Employees Retirement System	1712 9th Ave.	444-3154
Public Instruction, Office of	Capitol Bldg.	444-3654
Public Service Regulation, Department of	2701 Prospect Ave.	444-6199

Radiologic Technologists, Board of	1424 Ninth Ave.	444-4288
Real Estate, Board of	1424 Ninth Ave.	444-2961
Revenue, Department of	Mitchell Bldg.	444-2460
Sanitarians, Board of	1424 Ninth Ave.	444-2961
Secretary of State	Capitol Bldg.	444-2034
Social & Rehabilitation Services, Department of	111 Sanders	444-5622
Speech Pathologists & Audiologists, Board of	1424 Ninth Ave.	444-4282
State Lands, Department of	1625 11th Ave.	444-2074
Supreme Court Clerk	215 N. Sanders	444-3858
Tax Appeal Board, State	1209 Eighth Ave.	444-2720
Teacher's Retirement System	1500 6th Ave.	444-3134
Treasurer's Office, State	Mitchell Bldg.	444-2624
University System, Montana	33 S. Last Chance	444-6570
Veterinary Medicine, Board of	1424 Ninth Ave.	444-5436
Water Well Contractors, Board of	1520 East 6th Ave.	444-6643
Workers' Compensation Division	5 S. Last Chance Gulch	444-6500

		TOLL FREE NUMBER
Business Assistance	1424 Ninth Ave.	(800)221-8015
	Only within the State of Montana	
Citizens Advocate	State Capitol	(800)332-2272
Income Tax Assistance	Mitchell Bldg.	(800)332-6103
	Only within the State of Montana Between January 1 and April 15.	

NOTES

NOTES

State of Montana
Department of Revenue
Mitchell Building
Helena, MT 59620

U.S. Postage
PAID
Bulk Permit
No. 89
Helena, MT

7,000 copies of this public document were published at an estimated cost of 39¢ per copy, for a total cost of $2,750.00 which includes $2,750.00 for printing and $.00 for distribution.